IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION

IN RE:	§	
	§	**CASE NO. 10-60149**
LACK'S STORES, INCORPORATED, *ET AL.*,[1]	§	
	§	**(Chapter 11)**
	§	**(Jointly Administered)**
DEBTORS.		

DEBTORS' WITNESS AND EXHIBIT LIST FOR JANUARY 26, 2011 HEARING
TO BE HELD AT 2:30 P.M. CENTRAL TIME

WITNESSES

The Debtors may call any of the following witnesses at the hearing to be held Wednesday, **January 26, 2011, at 2:30 p.m.**, prevailing Central time, (as may be continued, the "Hearing"), whether in person, by telephone, or by proffer:

A. Melvin Lack, President and CEO of Lack's Stores, Incorporated,

B. Timothy J. Moore, President of Taylor & Martin, Inc., and

C. Any witnesses necessary to rebut the testimony of witnesses called or designated by any other party.

[1] The Debtors and the last four digits of their tax identification numbers are Lack's Stores, Incorporated (6528), Merchandise Acceptance Corporation (0972), Lack's Furniture Centers, Inc. (9468), and Lack Properties, Inc. (8961).

EXHIBITS

The Debtors may offer into evidence any one or more of the following exhibits at the Hearing:

EXHIBIT	DESCRIPTION	OFFERED	OBJECTION	ADMITTED	DATE	DISPOSITION AFTER TRIAL
A.	Single Sale Auction Agreement [Docket No. 471-1]					
B.	Affidavit of Timothy J. Moore in Support of Debtors' Expedited Amended Application to Employ Taylor & Martin, Inc. as Liquidator and Auctioneer [Docket No. 471-2]					
--	Any exhibits needed to rebut the testimony of witnesses or evidence presented by any other party.					

The Debtors reserve the right to supplement or amend this Witness and Exhibit List at any time prior to the Hearing.

Dated: January 24, 2011

Respectfully submitted,

VINSON & ELKINS LLP

By: *_/s/ Richard H. London_*

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